

1040A**U.S. Individual Income Tax Return**

(99)

2004

IRS Use Only - Do not write or staple in this space.

Label (See page 17.) Use the IRS label. Otherwise, please print or type.	L A B E L H E R E	Your first name and initial TEST J	Last name CAESAR	OMB No. 1545-0085		
		If a joint return, spouse's first name and initial CLEO P	Last name CAESAR	Your social security number 400-00-4215		
		Home address (number and street). If you have a P.O. box, see page 18. 15 IDES OF MARCH PKWY		Apt. no.	Spouse's social security number 400-00-4295	
		City, town or post office, state, and ZIP code. If you have a foreign address, see page 20. LOUISVILLE KY 40201		▲ Important! ▲ You must enter your SSN(s) above.		

Presidential**Election Campaign**

(See page 18.)

Note. Checking "Yes" will not change your tax or reduce your refund.

Do you, or your spouse if filing a joint return, want \$3 to go to this fund?

You**Spouse**☒ **Yes**☐ **No**☒ **Yes**☐ **No****Filing status****1**☐ **Single****4**
☐ **Head of household** (with qualifying person). (See page 19.)
 If the qualifying person is a child but not your dependent, enter this child's name here.
2☒ **Married filing jointly** (even if only one had income)**3**
☐ **Married filing separately.** Enter spouse's SSN above and full name here. ►
5☐ **Qualifying widow(er) with dependent child** (see page 19)

Check only one box.

Exemptions**6 a**
☒ **Yourself** If someone can claim you as a dependent, **do not** check box 6a.
b☒ **Spouse****c Dependents:**

If more than six dependents, see page 19.

(1) First name**Last name****(2) Dependent's social security number****(3) Dependent's relationship to you****(4) Check if qualifying child for child tax credit (see pg. 21)**

Boxes checked on 6a and 6b

2

No. of children on 6c who:

☒ **lived with you**
2
☐ **did not live with you due to divorce or separation** (see page 20)

Dependents on 6c not entered above

Add numbers on lines above ►

4**d** Total number of exemptions claimed.**Income**
Attach Form(s) W-2 here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a W-2, see page 22.

Enclose, but do not attach, any payment.

7	Wages, salaries, tips, etc. Attach Form(s) W-2.	7	62,000
8 a	Taxable interest. Attach Schedule 1 if required.	8a	390
b	Tax-exempt interest. Do not include on line 8a.	8b	
9 a	Ordinary dividends. Attach Schedule 1 if required.	9a	
b	Qualified dividends (see page 22).	9b	
10	Capital gain distributions (see page 23).	10	
11 a	IRA distributions.	11a	
11 b	Taxable amount (see page 23).	11b	
12 a	Pensions and annuities.	12a	
12 b	Taxable amount (see page 24).	12b	
13	Unemployment compensation and Alaska Permanent Fund dividends.	13	
14 a	Social security benefits.	14a	
	5,200	14 b	4,420
		14b	
15	Add lines 7 through 14b (far right column). This is your total income .	15	66,810
16	Educator expenses (see page 26).	16	
17	IRA deduction (see page 26).	17	
18	Student loan interest deduction (see page 29).	18	135
19	Tuition and fees deduction (see page 29).	19	
20	Add lines 16 through 19. These are your total adjustments .	20	135
21	Subtract line 20 from line 15. This is your adjusted gross income .	21	66,675

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 56.

EEA

Form **1040A** (2004)

Your social security number

400-00-4215

22	Enter the amount from line 21 (adjusted gross income).	22	66,675
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b If you are married filing separately and your spouse itemizes deductions, see page 30 and check here ▶ 23b

Refund

Direct
deposit?
See page 49
and fill in
45b, 45c,
and 45d.

**Amount
you owe**

**Third party
designee**

**Sign
here**

Joint return?
See page 18.
Keep a copy
for your
records.

Paid preparer's use only

Do you want to allow another person to discuss this return with the IRS (see page 51)?

	Yes. Complete the following.
--	-------------------------------------

X	No
----------	-----------

Designee's name

Phone no.

Personal identification
number (PIN) ▶

Your signature

Date _____

Your occupation

| Daytime phone number

Spouse's signature. If a joint return, **both** must sign.

Date _____

Spouse's occupation

502-555-5430

UNEMPLOYED

Preparer's
signature

Date

Check if self-employed	
------------------------	--

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

FIN

Phone no.

Qualified Adoption Expenses

► Attach to Form 1040 or 1040A.
► See separate instructions.

OMB No. 1545-1552

2004

Attachment
Sequence No. **38**

Your social security number

TEST J & CLEO P CAESAR

400-00-4215

Before you begin: You need to understand the following terms. See **Definitions** in the instructions.

- **Eligible Child**
- **Employer-Provided Adoption Benefits**
- **Qualified Adoption Expenses**

Part I Information About Your Eligible Child or Children -You **must** complete this part. See the instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was -			(f) Child's identifying number
	First	Last		(c) born before 1987 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1	JULIUS	BRUTUS	1994	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	900-93-4015
				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Caution: If the child was a foreign child, see **Special Rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on page 2 next.

Part II Adoption Credit

Before you begin: If you are filing Form 1040 and claiming the mortgage interest credit (see the instructions for Form 1040, line 53), complete **Form 8396**, Mortgage Interest Credit.

	Child 1	Child 2	
2 Maximum credit per child	2 10,390		
3 Did you file Form 8839 for a prior year? <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See the instructions for the amount to enter. } 3			
4 Subtract line 3 from line 2	4 10,390		
5 Enter your total qualified adoption expenses (see instructions)	5 12,000		
Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2004.			
6 Enter the smaller of line 4 or line 5	6 10,390		
7 Add the amounts on line 6. If zero, skip lines 8 through 11 and enter -0- on line 12			7 10,390
8 Enter your modified adjusted gross income (see instructions)	8 66,675		
9 Is line 8 more than \$155,860? <input checked="" type="checkbox"/> No. Skip lines 9 and 10, and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$155,860 from line 8	9		
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"			10 X
11 Multiply line 7 by line 10			11
12 Subtract line 11 from line 7			12 10,390
13 Credit carryforward from prior years. Enter the amount, if any, from line 23 of your Credit Carryforward Worksheet on page 4 of the 2003 Form 8839 instructions			13
14 Add lines 12 and 13			14 10,390
15 Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15 5,971		
16 1040 filers: Enter the total of the amounts from Form 1040, lines 46 through 51, plus any mortgage interest credit from Form 8396, line 11. } 1040A filers: Enter the total of the amounts from Form 1040A, lines 29 through 33. } 16 300	16 300		
17 Subtract line 16 from line 15			17 5,671
18 Adoption credit. Enter the smaller of line 14 or line 17 here and on Form 1040, line 52, or Form 1040A, line 34. If line 17 is smaller than line 14, you may have a credit carryforward (see instructions)			18 5,671

Part III Employer-Provided Adoption Benefits

		Child 1	Child 2	
19	Maximum exclusion per child	19	10,390	
20	Did you receive employer-provided adoption benefits for a prior year? <input checked="" type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See the instructions for the amount to enter.	20		
21	Subtract line 20 from line 19	21	10,390	
22	Enter the total amount of employer-provided adoption benefits you received in 2004. This amount should be shown in box 12 of your 2004 Form(s) W-2 with code T	22	1,000	
23	Add the amounts on line 22	23		1,000
24	Enter the smaller of line 21 or line 22. But if the child was a child with special needs and the adoption became final in 2004, enter the amount from line 21	24	1,000	
25	Add the amounts on line 24. If zero, skip lines 26 through 29, enter -0- on line 30, and go to line 31	25	1,000	
26	Enter your modified adjusted gross income (from the worksheet in the instructions)	26	67,810	
27	Is line 26 more than \$155,860? <input checked="" type="checkbox"/> No. Skip lines 27 and 28, and enter -0- on line 29. <input type="checkbox"/> Yes. Subtract \$155,860 from line 26	27		
28	Divide line 27 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than "1.000"	28	X	
29	Multiply line 25 by line 28	29		
30	Excluded benefits. Subtract line 29 from line 25	30		1,000
31	Taxable benefits. Is line 30 more than line 23? <input checked="" type="checkbox"/> No. Subtract line 30 from line 23. Also, include this amount, if more than zero, on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "AB." <input type="checkbox"/> Yes. Subtract line 23 from line 30. Enter the result as a negative number. Reduce the total you would enter on line 7 of Form 1040 or 1040A by the amount on Form 8839, line 31, and enter the result on line 7 of Form 1040 or 1040A. On the line next to line 7, enter "SNE."	31		

You may be able to claim the adoption credit in Part II on page 1 of this form if either of the following apply.

TIP

- The total adoption expenses you paid in 2004 were not fully reimbursed by your employer and the adoption became final in 2004 or earlier.
- You adopted a child with special needs and the adoption became final in 2004.

Additional Child Tax Credit

2004

Department of the Treasury
Internal Revenue Service (99)

Complete and attach to Form 1040 or Form 1040A.

Attachment
Sequence No. 47

Name(s) shown on return

Your social security number

TEST J & CLEO P CAESAR

400-00-4215

Part I All Filers

1	Enter the amount from line 1 of your Child Tax Credit Worksheet on page 38 of the Form 1040 instructions or page 36 of the Form 1040A instructions. If you used Pub. 972, enter the amount from line 8 of the worksheet on page 4 of the publication	1	2,000
2	Enter the amount from Form 1040, line 51, or Form 1040A, line 33	2	
3	Subtract line 2 from line 1. If zero, stop ; you cannot take this credit	3	2,000
4	Enter your total earned income. See the instructions	4	62,000
4b	Nontaxable combat pay	4b	
5	Is the amount on line 4 more than \$10,750? <input type="checkbox"/> No. Leave line 5 blank and enter -0- on line 6. <input checked="" type="checkbox"/> Yes. Subtract \$10,750 from the amount on line 4. Enter the result	5	51,250
6	Multiply the amount on line 5 by 15% (.15) and enter the result Next. Do you have three or more qualifying children? <input checked="" type="checkbox"/> No. If line 6 is zero, stop ; you cannot take this credit. Otherwise, skip Part II and enter the smaller of line 3 or line 6 on line 13. <input type="checkbox"/> Yes. If line 6 is equal to or more than line 3, skip Part II and enter the amount from line 3 on line 13. Otherwise, go to line 7.	6	7,688

Part II Certain Filers Who Have Three or More Qualifying Children

7	Enter the total of the withheld social security and Medicare taxes from Form(s) W-2, boxes 4 and 6. If married filing jointly, include your spouse's amounts with yours. If you worked for a railroad, see the instructions	7	
8	1040 filers: Enter the total of the amounts from Form 1040, lines 30 and 58, plus any uncollected social security and Medicare or tier 1 RRTA taxes included on line 62. 1040A filers: Enter -0-.	8	
9	Add lines 7 and 8	9	
10	1040 filers: Enter the total of the amounts from Form 1040, lines 65a and 66. 1040A filers: Enter the total of the amount from Form 1040A, line 41a, plus any excess social security and tier 1 RRTA taxes withheld that you entered to the left of line 43 (see the instructions).	10	
11	Subtract line 10 from line 9. If zero or less, enter -0-	11	
12	Enter the larger of line 6 or line 11 here Next, enter the smaller of line 3 or line 12 on line 13.	12	

Part III Your Additional Child Tax Credit

13	This is your additional child tax credit	13	2,000
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Enter this amount on
Form 1040, line 67, or
Form 1040A, line 42.

Education Credits

(Hope and Lifetime Learning Credits)

OMB No. 1545-1618

2004

Department of the Treasury
Internal Revenue Service (99)

▶ See instructions.

▶ Attach to Form 1040 or Form 1040A.

Attachment
Sequence No. 50

Name(s) shown on return

Your social security number

TEST J & CLEO P CAESAR

400-00-4215

Caution: You **cannot** take both an education credit and the tuition and fees deduction (Form 1040, line 27, or Form 1040A, line 19) for the **same student** in the same year.

Part I Hope Credit. **Caution:** You **cannot** take the Hope credit for more than 2 tax years for the **same student**.

1	(a) Student's name (as shown on page 1 of your tax return) First name Last name	(b) Student's social security number (as shown on page 1 of your tax return)	(c) Qualified expenses (see instructions). Do not enter more than \$2,000 for each student.	(d) Enter the smaller of the amount in column (c) or \$1,000	(e) Subtract column (d) from column (c)	(f) Enter one-half of the amount in column (e)

2	Add the amounts in columns (d) and (f)	2				
3	Tentative Hope credit. Add the amounts on line 2, columns (d) and (f). If you are taking the lifetime learning credit for another student, go to Part II; otherwise, go to Part III ▶					3

Part II Lifetime Learning Credit

4	Caution: You cannot take the Hope credit and the lifetime learning credit for the same student in the same year.	(a) Student's name (as shown on page 1 of your tax return) First name Last name CLEO P CAESAR	(b) Student's social security number (as shown on page 1 of your tax return) 400-00-4295	(c) Qualified expenses (see instructions) 1,500
5	Add the amounts on line 4, column (c), and enter the total	5		1,500
6	Enter the smaller of line 5 or \$10,000	6		1,500
7	Tentative lifetime learning credit. Multiply line 6 by 20% (.20) and go to Part III ▶	7		300

Part III Allowable Education Credits

8	Tentative education credits. Add lines 3 and 7	8		300
9	Enter: \$105,000 if married filing jointly; \$52,000 if single, head of household, or qualifying widow(er)	9	105,000	
10	Enter the amount from Form 1040, line 37*, or Form 1040A, line 22	10	66,675	
11	Subtract line 10 from line 9. If zero or less, stop ; you cannot take any education credits	11	38,325	
12	Enter: \$20,000 if married filing jointly; \$10,000 if single, head of household, or qualifying widow(er)	12	20,000	
13	If line 11 is equal to or more than line 12, enter the amount from line 8 on line 14 and go to line 15. If line 11 is less than line 12, divide line 11 by line 12. Enter the result as a decimal (rounded to at least three places)	13	X	
14	Multiply line 8 by line 13 ▶	14	300	
15	Enter the amount from Form 1040, line 45, or Form 1040A, line 28	15	5,971	
16	Enter the total, if any, of your credits from Form 1040, lines 46 and 48, or Form 1040A, lines 29 and 30	16		
17	Subtract line 16 from line 15. If zero or less, stop ; you cannot take any education credits ▶	17	5,971	
18	Education credits. Enter the smaller of line 14 or line 17 here and on Form 1040, line 49, or Form 1040A, line 31 ▶	18	300	

* If you are filing Form 2555, 2555-EZ, or 4563 or you are excluding income from Puerto Rico, see Pub. 970 for the amount to enter.

00-561332-04215-5

IRS Use Only - Do not write or staple in this space.

Form **8453****U.S. Individual Income Tax Declaration
for an IRS e-file Return**

OMB No. 1545-0936

For the year January 1-December 31, 2004

2004Department of the Treasury
Internal Revenue Service

▶ See instructions.

Use the
IRS label.
Otherwise,
please
print or
type.L
A
B
E
L

H
E
R
E

Your first name and initial

TEST J

Last name

CAESAR

If a joint return, spouse's first name and initial

CLEO P

Last name

CAESAR

Home address (number and street). If you have a P.O. box, see instructions.

15 IDES OF MARCH PKWY

Apt. no.

City, town or post office, state, and ZIP code

LOUISVILLE, KY 40201

Your social security number

400-00-4215

Spouse's social security number

400-00-4295▲ **Important!** ▲
You **must** enter
your SSN(s) above.

Daytime phone number

502-555-5430**Part I Tax Return Information** (Whole dollars only)

1	Adjusted gross income (Form 1040, line 37; Form 1040A, line 22; Form 1040EZ, line 4)	1	66,675
2	Total tax (Form 1040, line 62; Form 1040A, line 38; Form 1040EZ, line 10)	2	
3	Federal income tax withheld (Form 1040, line 63; Form 1040A, line 39; Form 1040EZ, line 7)	3	2,500
4	Refund (Form 1040, line 72a; Form 1040A, line 45a; Form 1040EZ, line 11a)	4	4,500
5	Amount you owe (Form 1040, line 74; Form 1040A, line 47; Form 1040EZ, line 12)	5	

Part II Declaration of Taxpayer (Sign only after Part I is completed.) **Be sure to keep a copy of your tax return.**6a ☐ I consent that my refund be directly deposited as designated in the electronic portion of my 2004 Federal income tax return. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.b ☒ I do not want direct deposit of my refund or I am not receiving a refund.c ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to subsequent Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate subsequent payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the IRS does not receive full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties. If I have filed a joint Federal and state tax return and there is an error on my state return, I understand my Federal return will be rejected.

Under penalties of perjury, I declare that I have examined a copy of my electronic individual income tax return and accompanying schedules and statements for the tax year ending December 31, 2004, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent to allow my electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgment of receipt or reason for rejection of the transmission, (b) an indication of any refund offset, (c) the reason for any delay in processing the return, and (d) the date of any refund.

**Sign
Here**

Your signature

Date

Spouse's signature. If a joint return, **both** must sign.

Date

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (See instructions.)

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453 are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the IRS, and have followed all other requirements in Pub. 1345, Handbook for Authorized IRS e-file Providers. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	ERO's SSN or PTIN
				111-11-1111
Use Only	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
	DRAKE INCOME TAX & ACCOUNTING	56-1494243		
	235 E PALMER	Phone no.		
	FRANKLIN, NC 28734	828-524-2922		

Under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. This declaration is based on all information of which I have any knowledge.

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	EIN		
		Phone no.		

For Paperwork Reduction Act Notice, see instructions.

EEA

Form 8453 (2004)

740 KENTUCKY 2004
INDIVIDUAL INCOME TAX RETURN
Full-Year Residents Only

or taxable year beginning , and ending

A. Spouse's Social Security Number **400-00-4295**
B. Your Social Security Number **400-00-4215**

Name-Last, First, Middle Initial (Joint or combined return, give both names and initials.)

CAESAR, TEST J**CAESAR, CLEO P**

Mailing Address (Number and Street or P.O. Box)

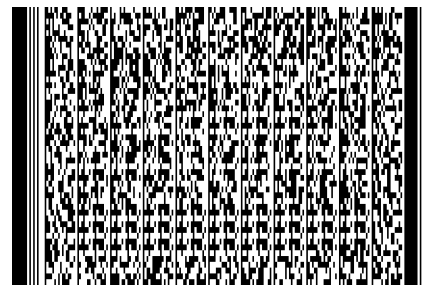
Apartment Number

15 IDES OF MARCH PKWY

City, Town or Post Office

State

ZIP Code

LOUISVILLE, KY 40201**FILING STATUS** (see instructions)

- 1 Single
- 2 ☒ Married, filing separately on this combined return. (If both had income.)
- 3 Married, filing joint return.
- 4 Married, filing separate returns. Enter spouse's Social Security number above and full name here. _____

POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
Democratic	(1)	(4)
Republican	(2)	(5)
No Designation	(3) <input checked="" type="checkbox"/>	(6) <input checked="" type="checkbox"/>

CREDITS

Check Regular

Check both if 65 or over

Check both if blind

- 5 (a) Credits for yourself: ☒
(b) Credits for spouse: ☒
- 6 List first names of your dependent children who lived with you.
(a) SALLY (b) JULIUS (c) _____ (d) _____
- 7 List name and relationship of other dependents.
(a) _____ (b) _____
- 8 Add total number of credits claimed on lines 5, 6 and 7. If married filing separately on a combined return (Filing Status 2), divide the amount on line 8 and enter in Boxes A and B. All other filers enter the amount from line 8 in Box B ▶
- Each taxpayer must claim his or her own credits from line 5. Credits from lines 6 and 7 may be divided.

- 5 Enter number of boxes checked 02
- 6 Enter number of children listed 02
- 7 Enter number of other dependents listed 00

8 Enter total credits
A. 01 **B.** 03

ADJUSTED GROSS INCOME**A.** Spouse (Use if Filing Status 2 is checked.)**B.** Yourself (or Joint)

9 Enter amount from federal Form 1040, line 36; 1040A, line 21 or 1040EZ, line 4 9	4,615.00	62,060.00
10 Additions from Schedule M, line 7 10		
11 Add lines 9 and 10 11	4,615.00	62,060.00
12 Subtractions from Schedule M, line 17 12	4,420.00	1,000.00
13 Subtract line 12 from line 11. This is your Kentucky Adjusted Gross Income 13 (If total of Columns A and B is \$25,000 or less, see Low Income Credit in instructions.)	195.00	61,060.00

TAXABLE INCOME

14 Itemizers: Enter itemized deductions from Kentucky Schedule A. Nonitemizers: Enter \$1,870 in Columns A and/or B 14	13.00	4,174.00
15 Subtract line 14 from line 13. This is your Taxable Income 15	182.00	56,886.00

TAX

16 Enter tax from Tax Table or Computation. Check if from Schedule TC 16		3,153.00
17 Add tax amount(s) in Column A and B, line 16 17		3,153.00

TAX

18	Enter amount from line 17	18	3,153.00
19	Multiply line 18 by the low income tax credit decimal amount _____ (_____ %) and enter here	19	
20	Subtract line 19 from line 18	20	3,153.00
21	Enter Child and Dependent Care Credit from federal Form 2441, line 9 x 20% (.20)	21	
22	Income Tax Liability. Subtract line 21 from line 20. If line 21 exceeds line 20, enter zero	22	3,153.00
23	Enter KENTUCKY USE TAX from worksheet in the instructions	23	30.00
24	Add lines 22 and 23. This is your Total Tax Liability	24	3,183.00
25	(a) Enter Kentucky income tax withheld as shown on attached 2004 Form W-2, Wage and Tax Statements(s) 25(a)		4,340.00
	(b) Enter 2004 Kentucky estimated tax payments 25(b)		
26	Add lines 25(a) and 25(b)	26	4,340.00
27	If line 26 is larger than line 24, enter AMOUNT OVERPAID (see instructions) See instructions for a detailed description of funds. ► (Enter amount(s) checked)	27	1,157.00
28	Nature and Wildlife Fund Contribution \$2 \$5 \$10 Other _____ 28		
29	Child Victims' Trust Fund Contribution \$2 \$4 Other _____ 29		
30	Bluegrass State Games and U.S. Olympic Committee Fund Contribution 30		
31	Veterans' Program Trust Fund Contribution 31		
32	Add lines 28 through 31	32	
33	Amount of line 27 to be CREDITED to your 2005 estimated tax ESTIMATED TAX	33	
34	Subtract lines 32 and 33 from line 27. Amount to be REFUNDED TO YOU REFUND	34	1,157.00

TAX PAYMENT SUMMARY

35	If line 24 is larger than line 26, enter ADDITIONAL TAX DUE	35		
36	(a) 2210-K penalty _____ Check if Form 2210-K attached _____ (b) Interest _____	(c) Late payment penalty _____ (d) Late filing penalty _____ (e) Add lines 36(a) through 36(d). Enter here	36(e)	

37 Add lines 35 and 36(e) and enter here. This is the **AMOUNT YOU OWE** **OWE** 37

Make check payable to **Kentucky State Treasurer.**

Write your Social Security number and "KY Income Tax--2004" on the check.

Staple check on top of attached wage and tax statements on page 1.

Attach a complete copy of federal Form 1040 if you received
farm, business, or rental income or loss.

If you are not required to attach a copy of your federal return,
check here

Do you wish to receive a packet next
year? (check one)

Yes No

1 2 X

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

11-05-2004

Your Signature (If joint or combined return, both must sign.)

Spouse's Signature

Date Signed

11-05-2004

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

(502) 555-5430
Telephone Number (daytime)

Mail to:

REFUNDS

Kentucky Department of Revenue, Frankfort, KY 40618-0006.

PAYMENTS

Kentucky Department of Revenue, Frankfort, KY 40619-0008.

Official Use Only

EST	CF	NT	P	B	F	R
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For Preparer's Records
Kentucky AGI Statement

2004

Name

TEST J & CLEO P CAESAR

SSN

400-00-4215

LINE 9, Federal Adjusted Gross Income

Enter the total amount of your federal adjusted gross income from your federal income tax return in Column B if Filing Status 1, 3 or 4 is used. Use Column A only when entering your spouse's income on a combined return (Filing Status 2). When using Filing Status 2, Columns A and B, Line 9, must equal your federal adjusted gross income. (Do not confuse federal adjusted gross income with federal taxable income shown on the federal return.)

Where husband and wife have filed a joint return for federal income tax purposes and have not elected to file a joint Kentucky income tax return, each spouse must claim his or her own income and deductions.

If you are not required to file a federal income tax return, enter on Line 9 the total of wages, salaries, tips, fees, commissions, bonuses, other payments for personal services, taxable scholarships and fellowships, taxable interest and dividends, trade or business income, unemployment compensation and all other income from sources within and without Kentucky including amounts not reported on attached wage and tax statements. If you have income not supported by a wage and tax statement, attach a supporting schedule showing the source and amount.

Determining Kentucky Adjusted Gross Income-Kentucky law requires that the individual income tax return begin with federal adjusted gross income and be adjusted for any differences to arrive at Kentucky adjusted gross income. Schedule M is designed to make "additions to" federal adjusted gross income and provides for "subtractions from" federal adjusted gross income. For a list of differences, see the Federal/Kentucky Individual Income Tax Differences chart and the line-by-line instructions.

NOTE: Line references below are from the Federal 1040 form.

Income		Spouse	Taxpayer
7	Wages, salaries, tips, etc. Attach Form(s) W-2	7	62,000
8	Taxable interest	8 195	195
9	Ordinary dividends	9	
10	Taxable refunds, credits, or offsets of state and local income taxes	10	
11	Alimony received	11	
12	Business income or (loss)	12	
13	Capital gain or (loss)	13	
14	Other gains or (losses)	14	
15	IRA distributions	15	
16	Pensions and annuities	16	
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc	17	
18	Farm income or (loss)	18	
19	Unemployment compensation	19	
20	Social security benefits	20 4,420	
21	Other income.	21	
22	Add the amounts in the far right column for lines 7 through 21. This is your total income .►	22 4,615	62,195

Adjusted Gross Income		Spouse	Taxpayer
23	Educator expenses	23	
24	Exp of reservists; performing artists	24	
25	IRA deduction	25	
26	Student loan interest deduction	26	135
27	Tuition and fees deduction	27	
28	Health savings account deduction	28	
29	Moving expenses.	29	
30	One-half of self-employment tax	30	
31	Self-employed health insurance deduction	31	
32	SE SEP, SIMPLE, and qualified plans	32	
33	Penalty on early withdrawal of savings	33	
34	Alimony paid	34	
		Spouse	Taxpayer
35	Add lines 23 through 32a	35	135
36	Subtract line 33 from line 22. This is your adjusted gross income .►	36 4,615	62,060

SCHEDULE M

Form 740

42A740-M

Department of Revenue

**KENTUCKY
FEDERAL ADJUSTED GROSS INCOME
MODIFICATIONS**

Attach to Form 740.

2004

Enter name(s) as shown on tax return.

TEST J CAESAR

CLEO P CAESAR

Your Social Security Number

400-00-4215

400-00-4295

**PART I ADDITIONS TO FEDERAL
ADJUSTED GROSS INCOME**

A. Spouse (Use if Filing Status 2 is checked.)

B. Yourself (or Joint)

- 1 Enter interest income from bonds issued by
other states and their political subdivisions 1
- 2 Enter self-employed health insurance
deduction from federal Form 1040, line 31 2
- 3 Enter resident adjustment from partnerships,
fiduciaries and S corporations, Schedule K-1 3
- 4 Enter federal depreciation from Form 4562 4
- 5 Enter health savings account adjustments
(see instructions) 5
- 6 Other additions (list and enter total):
(a) Educator expenses _____
(b) Reservist expenses _____
(c) _____
(d) _____
(e) _____ 6
- 7 Total Additions. Enter here and on
Form 740, page 1, line 10 7

**PART II SUBTRACTIONS FROM FEDERAL
ADJUSTED GROSS INCOME**

- 8 Enter state income tax refund or credit
reported as income on federal Form 1040 8
- 9 Enter interest income from U.S.
government bonds and securities 9
- 10 Enter excludable amount of retirement income
(attach Schedule P if more than \$40,200) 10
- 11 Enter taxable amount of Social Security
and Railroad Retirement Board benefits
from federal Form 1040, line 20(b)
(1040A, line 14(b)) 11
- 12 Enter long-term care insurance premiums 12
- 13 Enter health insurance premiums not
previously deducted from income. Do not
include premiums paid with pretax dollars
(cafeteria plan) 13
- 14 Enter resident adjustment from partnerships,
fiduciaries and S corporations, Schedule K-1 14
- 15 Enter Kentucky depreciation from
revised Form 4562 15
- 16 Other subtractions (specify):
(a) _____
(b) _____
(c) _____ 16
- 17 Total Subtractions. Enter here and on
Form 740, page 1, line 12 17

4,420.00

1,000.00

4,420.00

1,000.00

SCHEDULE A

Form 740

Department of Revenue

KENTUCKY ITEMIZED DEDUCTIONS

→ Attach to Form 740.

→ See instructions.

2004

Enter name(s) as shown on Form 740, page 1.

TEST J & CLEO P CAESAR

Your Social Security Number

400-00-4215

Do not include expenses reimbursed or paid by others.			
Medical and Dental Expenses	1. Medical and dental expenses	1	
	2. Enter 7.5% (.075) of the amount from Form 740, line 13 . . .	2	
	3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0- .▶	3	
Taxes	4. Local income taxes (do not include state income tax) . . .	4	1,197.00
	5. Real estate taxes	5	640.00
	6. Personal property taxes	6	
	7. Other taxes (list) _____	7	
Note: Sales and use taxes are not deductible.	8. Total taxes. Add lines 4 through 7. Enter here▶	8	1,837.00
Interest Expense	9. Home mortgage interest and points reported to you on federal Form 1098	9	1,700.00
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) _____	10	
	11. Points not reported to you on federal Form 1098 (see instructions for special rules)	11	
	12. Investment interest (attach federal Form 4952 if required) .	12	
	13. Total interest. Add lines 9 through 12. Enter here▶	13	1,700.00
	14. Contributions by cash or check	14	250.00
Contributions	15. Other than cash or check (attach federal Form 8283 if over \$500)	15	400.00
	16. Artistic charitable contributions deduction (attach copy of appraisal)	16	
	17. Carryover from prior year	17	
	18. Total contributions. Add lines 14 through 17. Enter here▶	18	650.00
Casualty and Theft Losses	19. Enter amount from attached federal Form 4684, Section A, line 16	19	
	20. Enter 10% (.10) of the amount from Form 740, line 13 . . .	20	
	21. Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0-▶	21	
Job Expenses and Most Other Miscellaneous Deductions	22. Unreimbursed employee expenses -- job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list _____	22	
	23. Tax preparation fees	23	
	24. Other (investment, safe deposit box, etc.) list _____	24	
	25. Add the amounts on lines 22, 23 and 24. Enter here . . .	25	
	26. Enter 2% (.02) of the amount from Form 740, line 13 . . .	26	
	27. Total. Subtract line 26 from line 25. If zero or less, enter -0-▶	27	
Other Miscellaneous Deductions	28. Other (see instructions) list _____▶	28	
Total Itemized Deductions	29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here▶	29	4,187.00

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$142,700, enter total itemized deductions on Form 740, line 14, Column B.
★ All others go to page 2.

➔ If the amount on Form 740, line 13, exceeds \$142,700 (\$71,350 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I — DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1.	Total itemized deductions from page 1, line 29	4,187.00
2.	Percent of income (Form 740, line 13, Column A) to total income (Form 740, total of line 13, Columns A and B)	0.32 %
3.	Percent of income (Form 740, line 13, Column B) to total income (Form 740, total of line 13, Columns A and B)	99.68 %
4.	Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 14, Column A)	13.00
5.	Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 14, Column B)	4,174.00

PART II — ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 13, exceeds \$142,700 (\$71,350 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> ● If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 13, Column A) to total income (Form 740, total of line 13, Columns A and B); enter in Column B the percent of income (Form 740, line 13, Column B) to total income (Form 740, total of line 13, Columns A and B). ● If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 	%	%
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B	1.	1.
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B	2.	2.
Note: Be sure your total gambling losses are clearly identified on line 28.		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Form 740, line 14.)	3.	3.
4. Multiply the amount on line 3 above by 80% (.80)	4.	4.
5. Enter the amount from Form 740, line 13	5.	5.
6. Enter \$142,700 (\$71,350 if married filing separately on a combined return or separate returns)	6.	6.
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form 740, line 14.) . .	7.	7.
8. Multiply the amount on line 7 above by 3% (.03)	8.	8.
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9.	9.
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 14	10.	10.

8453-K

Kentucky Individual Income Tax

42A740-S22

Declaration For Electronic Filing

Department of Revenue

► For calendar year January 1, 2004, through December 31, 2004.

2004

Use Kentucky label if correct. Otherwise print or type.	▶	Last name		First name (Joint or combined return, give both names and initials.)		Your Social Security number	
		CAESAR		TEST J & CLEO P		B. 400-00-4215	
		Mailing address - Number and street or P.O. box				Apt. number	
		15 IDES OF MARCH PKWY					
		City, town or post office		State	ZIP code	Spouse's Social Security number	
		LOUISVILLE		KY	40201	A. 400-00-4295	

PART I-Tax Return Information (Whole Dollars Only)

						A Spouse	B Taxpayer
1. Kentucky taxable income	740, line 15	740-EZ, line 3	1			182 .00	56,886 .00
2. Total tax liability	740, line 24	740-EZ, line 8	2				3,183 .00
3. Total Kentucky withholding	740, line 25a	740-EZ, line 9	3				4,340 .00
4. Total estimated payments	740, line 25b		4				.00
5. Refunded to you	740, line 34	740-EZ, line 13	5				1,157 .00
6. Amount you owe	740, line 37	740-EZ, line 14	6				.00

PART II- ☒ Direct Deposit of Refund or ☐ Direct Debit of Tax Amount Due (See Instructions)

7. Routing transit number (RTN)	0 1 2 4 5 6 7 7 8	The first two numbers of the RTN must be 01 through 12 or 21 through 32.
8. Depositor account number (DAN)	C H A D 7 1 1 2 1	
9. Type of account: <input type="checkbox"/> Savings <input checked="" type="checkbox"/> Checking	10. Debit amount	Debit date

PART III-Declaration of Taxpayer (Sign only after Part I is completed.)

11. ☒ I consent that my refund be directly deposited as designated in Part II, and declare that the information shown on lines 7 through 9 is correct. If I have filed a joint return, this is an irrevocable appointment of the other spouse as an agent to receive the refund.
12. ☐ I do not want direct deposit of my refund or am not receiving a refund.
13. ☐ I authorize the Kentucky Department of Revenue and its designated Financial Agent to initiate an ACH electronic funds withdrawal entry to the financial institution account indicated above for payment of my state taxes owed on this return. To revoke a payment, I must contact the Kentucky Department of Revenue at (502) 564-4581 no later than two business days prior to the payment (debit) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

If I have filed a balance due return, I understand that if the Kentucky Department of Revenue does not receive my full and timely payment of my tax liability, I will remain liable for the tax liability and all applicable interest and penalties.

Under penalties of perjury, I declare that the information I have given my ERO or transmitter and the amounts in Part 1 above agree with the amounts on the corresponding lines of the electronic portion of my 2004 Kentucky income tax return. To the best of my knowledge and belief, my return is true, correct and complete. I consent to my ERO or transmitter sending my return and accompanying schedules and statements to the Kentucky Department of Revenue. I also consent to the Kentucky Department of Revenue sending my ERO and/or transmitter an acknowledgment of receipt or transmission and an indication of whether or not my return is accepted, and, if rejected, the reason(s) for the rejection.

► (502) 555-5430 11-05-2004

Your Signature (If joint or combined return, both must sign) Spouse's Signature Telephone Number (daytime) Date Signed

PART IV-Declaration and Signature of Electronic Return Originator and Paid Preparer

I declare that I have reviewed the above taxpayer's return and that the entries on Form 8453-K are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on this return. If Part II is completed, I declare that I have verified the taxpayer's proof of account and it agrees with the name shown on this form. The taxpayer will have signed this form before I submit the return. I will give the taxpayer a copy of all forms and information to be filed with the Kentucky Department of Revenue, and have followed all other requirements in Kentucky Publication KY-1345, Kentucky Handbook for Electronic Filers of individual Income Tax Returns (Tax Year 2004). If I am also the paid preparer, under penalties of perjury I declare that I have examined the above taxpayer's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct and complete. This declaration is based on all information of which I have any knowledge.

ERO's

Use Only

11-05-2004 111-11-1111

Firm's name (or yours if self-employed) and address Signature Date I.D. Number of ERO FEIN ZIP code

DRAKE INCOME TAX & ACCOUNTING 56-1494243

235 E PALMER FRANKLIN, NC 28734

Paid Preparer's

Use Only

0 1 2 4 5

Firm's name (or yours if self-employed) and address Preparer's Signature Date I.D. Number of Preparer FEIN ZIP code

Calculation Result Form
For Practitioner Use ONLY! Do not submit to state.

2004

Name(s)

TEST J & CLEO P CAESAR

Social Security No.

400-00-4215

Resident

Refund

Bal Due

Married Filing Separate Combined 1,157

Married Filing Joint

Non-Resident

Taxpayer Married Filing Separate

Spouse Married Filing Separate

Married Filing Joint

a Control number				Safe, accurate, FAST! Use irs e-file Visit the IRS website at www.irs.gov.	
b Employer identification number 64-2131415		1 Wages, tips, other compensation 62,000		2 Federal income tax withheld 2,500	
c Employer's name, address, and ZIP code THE GREEK PLAYHOUSE 98 PARTHANON PLACE LOUISVILLE KY 40201		3 Social security wages 63,000		4 Social security tax withheld 3,906	
		5 Medicare wages and tips 63,000		6 Medicare tax withheld 914	
		7 Social security tips		8 Allocated tips	
d Employee's social security number 400-00-4215		9 Advance EIC payment		10 Dependent care benefits	
e Employee's first name and initial Last name TEST J CAESAR 15 IDES OF MARCH PKWY LOUISVILLE KY 40201		11 Nonqualified plans		12a See instructions for box 12 T 1,000	
		13 Statutory employee Retmnt. plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State Employer's state I.D. no. KY 641213	16 State wages, tips, etc. 62,000	17 State income tax 4,340	18 Local wages, tips, etc. 62,000	19 Local income tax 1,197	20 Locality name FRANKLINS

Form **W-2 Wage and Tax Statement**

2004

Department of the Treasury-Internal Revenue Service

Copy B - To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

Name(s) as shown on return TEST J & CLEO P CAESAR	Your social security number 400-00-4215
---	---

Before you begin: • Complete the Taxable Earned Income Worksheet on page 7 or 8 that applies to you.

CAUTION! Use this worksheet only if you answered "Yes" on line 13 of the Child Tax Credit Worksheet on page 4.

1. Enter the amount from line 10 of the Child Tax Credit Worksheet on page 3.	1	<u>2,000</u>
2. Enter your taxable earned income from the worksheet on page 7 or 8 that applies to you.	2	<u>62,000</u>
3. Is the amount on line 2 more than \$10,750?		
<input type="checkbox"/> No. Leave line 3 blank, enter -0- on line 4, and go to line 5.		
<input checked="" type="checkbox"/> Yes. Subtract \$10,500 from the amount on line 2. Enter the result.	3	<u>51,250</u>
4. Multiply the amount on line 3 by 10% (.10) and enter the result.	4	<u>5,125</u>
5. Is the amount on line 1 of the Child Tax Credit Worksheet on page 3 \$3,000 or more?		
<input checked="" type="checkbox"/> No. If line 4 above is zero, stop. Do not complete the rest of this worksheet. Instead, go back to the Child Tax Credit Worksheet on page 4 and do the following. Enter the amount from line 10 on line 11 and complete lines 12 and 13. Otherwise, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11 below.		
<input type="checkbox"/> Yes. If line 4 above is equal to or more than line 1 above, leave lines 6 through 9 blank, enter -0- on line 10, and go to line 11 below. Otherwise, see 1040 Filers and 1040A Filers on page 6 and then go to line 6.		
6. Enter the total of the following amounts from Form(s) W-2:	6	
• Social security taxes from box 4, and		
• Medicare taxes from box 6.		
Railroad employees, see the bottom of page 6.		
7. 1040 Filers. Enter the total of any -	7	
• Amounts from Form 1040, lines 29 and 56, and		
• Uncollected social security and Medicare or tier 1 RRTA taxes shown in box 12 of your Form(s) W-2 with codes A, B, M, and N.		
1040A Filers. Enter -0-.		
8. Add lines 6 and 7. Enter the total.	8	
9. 1040 Filers. Enter the total of the amounts from Form 1040, lines 63 and 64.	9	
1040A Filers. Enter the total of any -		
• Amount from Form 1040A, line 41, and		
• Excess social security and tier 1 RRTA taxes withheld that you entered to the left of Form 1040A, line 43.		
10. Subtract line 9 from line 8. If the result is zero or less, enter -0-.	10	
Go to line 11.		
11. Enter the larger of line 4 or line 10.	11	<u>5,125</u>
12. Is the amount on line 11 of this worksheet more than the amount on line 1?		
<input type="checkbox"/> No. Subtract line 11 from line 1. Enter the result.		
<input checked="" type="checkbox"/> Yes. Enter -0-.	12	
Next, figure the amount of any of the following credits that you are claiming. Use the amount from line 12 above when you are asked to enter the amount from Form 1040, line 49, or Form 1040A, line 33.		
• Adoption credit, Form 8839		
• Mortgage interest credit, Form 8396		
• District of Columbia first-time homebuyer credit, Form 8859		
Then, go to line 13.		
13. Enter the total of the amounts from -	13	<u>5,671</u>
• Form 8839, line 18, and		
• Form 8396, line 11, and		
• Form 8859, line 11.		
14. Enter the amount from line 12 of the Child Tax Credit Worksheet on page 4.	14	<u>300</u>
15. Add lines 13 and 14. Enter the total.	15	<u>5,971</u>

Enter this amount on line 13 of the Child Tax Credit Worksheet on page 4.

Child Tax Credit Worksheet

Keep for your records.

Name(s) as shown on return

Your social security number

TEST J & CLEO P CAESAR

400-00-4215

Before you begin:

If you received (before offset) an advance payment of the child tax credit and you filed a joint return for 2003, you and your spouse are each considered to have received one-half of the payment.

If you received Notice 1319, have it available. The notice shows the amount of your advance payment (before offset). If you do not have Notice 1319, you check the amount of your advance payment (before offset) on the IRS website at www.irs.gov. You will need to enter your SSN, your 2003 filing status, and the total number of exemptions you claimed on line 6d of your 2003 Form 1040 or Form 1040A.

Part 1	1. Number of qualifying children: <u>2</u> X \$1,000. Enter the result.	1 <u>2,000</u>
	2. Enter the amount, if any, of your advance child tax credit (before offset).	2 _____
	3. Is line 1 less than line 2?	
	<input type="checkbox"/> Yes. STOP You cannot take this credit. If line 2 is more than line 1, you do not have to pay back the difference.	
	<input checked="" type="checkbox"/> No. Subtract line 2 from line 1.	3 <u>2,000</u>
	4. Enter the amount from Form 1040, line 35, or Form 1040A, line 22.	4 <u>66,675</u>
	5. 1040 Filers. Enter the total of any -	
	• Exclusion of income from Puerto Rico, and	
	• Amounts from Form 2555, lines 43 and 48;	
	Form 2555-EZ, line 18; and Form 4563, line 15.	5 _____
	1040A Filers. Enter -0-.	
	6. Add lines 4 and 5. Enter the total.	6 <u>66,675</u>
	7. Enter the amount shown below for your filing status.	
	• Married filing jointly - \$110,000	
	• Single, head of household, or qualifying widow(er) - \$75,000	
	• Married filing separately - \$55,000	7 <u>110,000</u>
	8. Is the amount on line 6 more than the amount on line 7?	
	<input checked="" type="checkbox"/> No. Leave line 8 blank. Enter -0- on line 9.	
	<input type="checkbox"/> Yes. Subtract line 7 from line 6.	8 _____
	If the result is not a multiple of \$1,000, increase it to the next multiple of \$1,000 (for example, increase \$425 to \$1,000, increase \$1,025 to \$2,000, etc.).	
	9. Multiply the amount on line 8 by 5% (.05). Enter the result.	9 <u>0</u>
	10. Is the amount on line 3 more than the amount on line 9?	
	<input type="checkbox"/> No. STOP	
	You cannot take the child tax credit on Form 1040, line 49, or Form 1040A, line 33. You also cannot take the additional child tax credit on Form 1040, line 65, or Form 1040A, line 42. Complete the rest of your Form 1040 or 1040A.	
	<input checked="" type="checkbox"/> Yes. Subtract line 9 from line 3. Enter the result.	10 <u>2,000</u>
	Go to Part 2.	

Part 2	11. Enter the amount from Form 1040, line 43, or Form 1040A, line 28.	11 <u>5,971</u>
	12. Add the amounts from -	
	Form 1040 or Form 1040A	
	Line 44	_____
	Line 45 Line 29	+ _____
	Line 46 Line 30	+ _____
	Line 47 Line 31	+ <u>300</u>
	Line 48 Line 32	+ _____
	Enter the total.	12 <u>300</u>
	13. Are you claiming any of the following credits?	
	• Adoption credit, Form 8839	
	• Mortgage interest credit, Form 8396	
	• District of Columbia first-time homebuyer credit, Form 8859	
	<input type="checkbox"/> No. Enter the amount from line 12.	
	<input checked="" type="checkbox"/> Yes. Complete the Line 13 Worksheet to figure the amount to enter here. }	13 <u>5,971</u>
	14. Subtract line 13 from line 11. Enter the result.	14 _____
	15. Is the amount on line 10 of this worksheet more than the amount on line 14?	
	<input type="checkbox"/> No. Enter the amount from line 10.	
	<input checked="" type="checkbox"/> Yes. Enter the amount from line 14. See the TIP below. } This is your child tax credit.	15 _____

TIP

You may be able to take the **additional child tax credit** on Form 1040, line 65, or Form 1040A, line 42, only if you answered "Yes" on line 15.

- First, complete your Form 1040 through line 64, or Form 1040A through line 41.
- Then, use Form 8812 to figure any additional child tax credit.

Enter this amount on Form 1040, line 49, or Form 1040A, line 33.

1040

Diagnostic Summary

2004

Name(s)

TEST J & CLEO P CAESAR

Social Security #

400-00-4215

DE BY.

DATA ENTRY . . . 55 PREPARED BY . . .

CALCULATIONS . 54 RESIDENT STATE . KY

KEYSTROKES . . . 609 FILING STATUS . . . 2

DATE 11-05-2004 TIME 11:06:17

HOME:

WORK: 502-555-5430

RECEIPT:

	2004 FEDERAL	2003 FEDERAL (IF AVAILABLE)
EXEMPTIONS	4	4
AGI	66,675	
TAXABLE INCOME	44,575	
TAX	5,971	
OVERPAYMENT	4,500	
REFUND	4,500	
REFUND APPLIED TO EST		
BALANCE DUE		
TOTAL FORMS		

State	Taxpayer/AGI	Spouse/AGI	Taxpayer/Taxable	Spouse/Taxable	Taxpayer/tax	Spouse/tax	Refund	Balance Due
KY	61,255		57,068		3,183		1,157	

Form	Default #	Form Name	Item	Pages	Charge
	3	Form 1040A		2	20.00
	38	Form 8839		1	
	48	Form 8812		1	
	72	Form 8863		1	
	95	Form 8453		1	30.00
	197	Statement 97		1	1.00
	197	Statement 97		1	1.00
	200	Form W-2		1	5.00
	230	Wksht 8812		1	
	230	Wksht 8812		1	
	253	Comparison		1	
	270	Wksht SSB		1	
	299	Wksht SLID		1	
	307	Wksht 8839-2		1	
	309	Wksht 8839-4		1	
	2,801	KY 740		2	
	2,802	KY AGISUM		1	
	2,805	KY 740M		1	
	2,809	KY 740A		2	
	2,825	KY 8453		1	
	2,838	KY Result		1	
		\$			57.00

Social Security Benefits Worksheet
Figuring Your Taxable Benefits
(Keep for your records)

2004

Name(s) as shown on return

Social Security No.

TEST J & CLEO P CAESAR

400-00-4215

Before you begin: Is your filing status Married filing separately?**No.** Go to line 1 below.**Yes.** Did you live apart from your spouse all year?**No.** Go to line 1 below.**Yes. Do the following if you file:****Form 1040:** Enter "D" to the right of the word "benefits" on line 20a, then go to line 1 below.**Form 1040A:** Enter "D" to the right of the word "benefits" on line 14a, then go to line 1 below.1. Enter the total amount from box 5 of ALL your Forms SSA-1099 and RRB-1099 1. 5,200**Note:** If line 1 is zero or less, stop here; none of your benefits are taxable. Otherwise, go to line 2.2. Enter one-half of line 1 2. 2,600

3. Enter the total of the amounts from:

Form 1040: Lines 7, 8a, 8b, 9a, 10-14, 15b, 16b, 17-19, and 21**Form 1040A:** Lines 7, 8a, 8b, 9a, 10, 11b, 12b, and 13 3. 62,3904. **Form 1040 filers:** Enter the total of any exclusions/adjustments for:

- Qualified U.S. savings bond interest (Form 8815, line 14)
- Adoption benefits (Form 8839, line 30)
- Foreign earned income or housing (Form 2555, lines 43 and 48, or Form 2555-EZ, line 18), and
- Certain income of bona fide residents of American Samoa (Form 4563, line 15) or Puerto Rico

Form 1040A filers: Enter the total of any exclusions for:

- Qualified U.S. savings bond interest (Form 8815, line 14)
- Adoption benefits (Form 8839, line 30) 4. 1,000

5. Add lines 2, 3, and 4 5. 65,9906. **Form 1040 filers:** Enter the amount from Form 1040, line 35, minus any amounts on Form 1040, lines 26 and 27.**Form 1040A filers:** Enter the amount from Form 1040A, line 20, minus any amounts on Form 1040A, lines 18 and19 6.

7. Is the amount on line 6 less than the amount on line 5?

☐ **No. STOP** None of your social security benefits are taxable.☒ **Yes.** Subtract line 6 from line 5 7. 65,990

8. If you are:

- Married filing jointly, enter \$32,000
- Single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2004, enter \$25,000 8. 32,000

Note: If you are married filing separately and you lived with your spouse at any time in 2004, skip lines 8 through 15; multiply line 7 by 85% (.85) and enter the result on line 16. Then go to line 17.

9. Is the amount on line 8 less than the amount on line 7?

☐ **No. STOP** None of your benefits are taxable. Do not enter any amounts on Form 1040, line 20a or 20b, or on Form 1040A, line 14a or 14b. But if you are married filing separately and you lived apart from your spouse for all of 2004, enter -0- on Form 1040, line 20b, or on Form 1040A, line 14b.☒ **Yes.** Subtract line 8 from line 7 9. 33,99010. Enter: \$12,000 if married filing jointly; \$9,000 if single, head of household, qualifying widow(er), or married filing separately and you **lived apart** from your spouse for all of 2004 10. 12,00011. Subtract line 10 from line 9. If zero or less, enter -0- 11. 21,99012. Enter the **smaller** of line 9 or line 10 12. 12,00013. Enter one-half of line 12 13. 6,00014. Enter the **smaller** of line 2 or line 13 14. 2,60015. Multiply line 11 by 85% (.85). If line 11 is zero, enter -0- 15. 18,69216. Add lines 14 and 15 16. 21,29217. Multiply line 1 by 85% (.85) 17. 4,42018. **Taxable benefits.** Enter the **smaller** of line 16 or line 17 18. 4,420

• Enter the amount from line 1 above on Form 1040, line 20a, or on Form 1040A, line 14a.

• Enter the amount from line 18 above on Form 1040, line 20b, or on Form 1040A, line 14b.

Note: If you received a lump-sum payment in this year that was for an earlier year, also complete Worksheet 2 or 3 and Worksheet 4 to see whether you can report a lower taxable benefit.

Student Loan Interest Deduction
Form 1040, Line 25, or Form 1040A, Line 18

(Keep for Your Records)

Name(s) as shown on return

TEST J & CLEO P CAESAR

Your social security number

400-00-4215

1. Enter the total interest you paid in 2004 on qualified student loans (defined on page 26) **Do not** enter more than \$2,500 1. 135

2. Enter the the amount from Form 1040, line 22 or Form 1040A, line 15 2. 66,810

3. Enter the total of the amounts from Form 1040, lines 23, 24, 27 through 32a, plus any amount you entered on the dotted line next to line 33, or the total of the amounts from Form 1040A, lines 16 and 17 3. _____

4. Subtract line 3 from line 2 4. 66,810

5. Enter the amount shown below for your filing status.
 - Single, head of household, or qualifying widow(er) - \$50,000
 - Married filing jointly - \$100,000

. 5. 100,000

6. Is the amount on line 4 more than the amount on line 5?

☒ **No.** Skip lines 6 and 7, enter -0- on line 8, and go to line 9.
☐ **Yes.** Subtract line 5 from line 4 6. _____

7. Divide line 6 by \$15,000 (\$30,000 if married filing jointly). Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000 7. _____

8. Multiply line 1 by line 7 8. 0

9. **Student loan interest deduction.** Subtract line 8 from line 1. Enter the result here and on Form 1040, line 25 or Form 1040A, line 18. **Do not** include this amount in figuring any other deduction on your return (such as on Schedule A, C, E, etc.) 9. 135

Modified AGI Worksheet - Form 8839, Line 26
(keep for your records)

2004

Name(s) as shown on form

SSN

TEST J & CLEO P CAESAR

400-00-4215

1. Enter the amount you would enter on line 7 of Form 1040 or 1040A if you could exclude the total amount on Form 8839, line 23 1. 62,000
2. Enter the amount from Form 8839, line 23 2. 1,000
3. **Form 1040 filers**, enter the total of lines 8a, 9a, 10 through 13a, 14, 15b, 16b, 17 through 19, 20b, and 21. **Form 1040A filers**, enter the total of lines 8a, 9a, 10a, 11b, 12b, 13, and 14b 3. 4,810
4. Add lines 1, 2, and 3 4. 67,810
5. **Form 1040 filers**, enter the total of lines 23, 24, and 27 through 32a, plus any amount entered on the dotted line next to line 33. **Form 1040A filers**, enter the total of lines 16 and 17 5. _____
6. Subtract line 5 from line 4 6. 67,810

Form 1040 filers, increase the amount on line 6 above by the total of the following amounts. Enter the total on Form 8839, line 26.

- Any amount from **Form 2555**, lines 43 and 48; **Form 2555-EZ**, line 18; and **Form 4563**, line 15, and
- Any exclusion of income from Puerto Rico.

Form 1040A filers, enter on Form 8839, line 26, the amount from line 6 above.

Caution: For purposes of the adoption credit, your modified AGI may be different. If you are taking the credit, be sure to read the instructions for line 8 on page 4 before you enter an amount on that line.

Credit Carryforward Worksheet- Form 8839, Line 18

(keep for your records)

2004

Name(s) as shown on form

TEST J & CLEO P CAESAR

Your SSN

400-00-4215

1. Enter the amount from Form 8839, line 12 1. 10,390Did you use the **Credit Carryforward Worksheet** in the **2003** Form 8839 instructions?☐ **No.** Skip lines 2 through 6. Enter the amount from line 1 above on line 7.☐ **Yes.** Have that worksheet handy and go to line 2.

2. Enter any 1999 credit carryforward (line 14 of your 2002 worksheet) 2. _____

3. Enter any 2000 credit carryforward (line 16 of your 2002 worksheet) 3. _____

4. Enter any 2001 credit carryforward (line 18 of your 2002 worksheet) 4. _____

5. Enter any 2002 credit carryforward (line 20 of your 2002 worksheet) 5. _____

6. Enter any 2003 credit carryforward (line 20 of your 2002 worksheet) 6. _____

7. Add lines 1 through 6 7. 10,3908. Enter the amount from Form 8839, line 18 8. 5,6719. Subtract line 8 from line 7 9. 4,719

Did you enter an amount on line 2, 3, 4, 5, or 6 above?

☒ **No. Stop;** enter the amount from line 9 on lines 20 and 23 below; skip all the other lines.☐ **Yes.** Go to line 10.

10. Subtract line 8 from line 2. If zero or less, enter -0- 10. _____

11. Subtract line 2 from line 8. If zero or less, enter -0- 11. _____

12. **2000 credit carryforward to 2005.** Subtract line 11 from line 3. If zero or less, enter -0- 12. _____

13. Subtract line 3 from line 11. If zero or less, enter -0- 13. _____

14. **2001 credit carryforward to 2005.** Subtract line 13 from line 4. If zero or less, enter -0- 14. _____

15. Subtract line 4 from line 13. If zero or less, enter -0- 15. _____

16. **2002 credit carryforward to 2005.** Subtract line 15 from line 5. If zero or less, enter -0- 16. _____

17. Subtract line 5 from line 15. If zero or less, enter -0- 17. _____

18. **2003 credit carryforward to 2005.** Subtract line 17 from line 6. If zero or less, enter -0- 18. _____

19. Add lines 10, 12, 14, 16, and 18 19. _____

20. **2004 credit carryforward to 2005.** Subtract line 19 from line 9. If zero or less, enter -0- 20. _____

21. Add lines 19 and 20 21. _____

22. Enter the amount from line 10 22. _____

23. **Total credit carryforward to 2005.** Subtract line 22 from line 21 23. 4,719